

# **4 FAH-1 H-220 GENERAL FUNDS**

*(TL:FMH-19; 06-04-2001)*

## **4 FAH-1 H-221 EXPLANATION**

*(TL:FMH-1; 4-15-94)*

General income of the U.S. Government, including taxes and customs, is credited to accounts designated by descriptive titles and symbols. Such symbols are composed of six digits: the first two are the department or agency prefix, and the remaining four are the account designation. The assigning of the department or agency prefix has only a statistical value and in no way is related to the amount which may be appropriated from general receipts for a given department or agency.

## **4 FAH-1 H-222 RECEIPT SYMBOLS AND TITLES (STATE)**

*(TL:FMH-6; 1-31-97)*

a. The appropriations made from general receipts are the measure of the amounts which may be expended from such Treasury receipts; therefore, the accounts prescribed for recording transactions may be referred to synonymously as appropriation or expenditure accounts. These accounts are designated by symbols and generally descriptive titles as follows:

**0100 Taxes**—Receipts from levies (other than duties or imports) under the taxing and regulatory powers of the U.S. Constitution, such as income, excise, social security, and immigration head taxes. The Department uses the following clearing accounts for recording payroll deductions or collections for income and FICA taxes on the exception basis.

- 19F0101.1 Income Tax Withheld
- 19F0101.2 FICA Employee Deductions
- 19F0101.3 FICA Employer Contribution

b. When quarterly returns are made by the Department to the Director of Internal Revenue Service, receipts that have been recorded in the clearing (F) accounts are credited to the Treasury general fund account "200101 Withheld Federal Taxes." Checks against the appropriations which pay salaries are sent to Internal Revenue Service each pay period to cover taxes collected.

**0800 Fees for Regulatory and Judicial Services**—Fees and other charges which result from the exercise of a U.S. Government function of a regulatory or judicial nature. Include fees and charges relating to:

(1) Application for and issuance of permits for aliens, petitions for naturalization, and papers for U.S. citizens to travel abroad;

(2) Fees and other charges related to the application for issuance, and assignment of patents, trademarks, and copyrights;

(3) Charges for registration of individuals, firms, or products; and

(4) Fees for filing or recording documents.

190830 Immigration, Passport and Consular Fees<sup>1</sup>

190850 Registration and Filing Fees

<sup>1</sup> Use 150830 for Immigration and Naturalization Service Consular fees. Use 750830 for Public Health Service Consular fees.

**1000 Fines, Penalties, and Forfeitures**—Monies received from levies for:

(1) Violation of laws and regulations;

(2) Unclaimed proceeds of estates of U.S. citizens who die abroad;

(3) Unexplained balances in cash accounts;

(4) Proceeds from the sale of abandoned, confiscated, or unclaimed property; and

(5) Unclaimed pennies in employees' allotment accounts for U.S. Savings Bonds or Notes.

191040 Fines, Penalties and Forfeitures, Customs, Commerce and Antitrust Laws

191060 Forfeitures of Unclaimed Money and Property

191099 Fines, Penalties, and Forfeitures, Not Otherwise Classified

**1100 Restitutions, Reparations, and Recoveries Under Military Occupation**—Indemnities and compensation resulting from war activities and payments by governments of occupied areas for occupation costs.

**1200 Gifts and Contributions**—Funds or proceeds from property voluntarily transferred to the U.S. Government without compensation or valuable consideration.

191210 Contributions to "Conscience Fund"

191299 Gifts to the United States, Not Otherwise Classified

**1400 Interest**—Interest received on loans, investments, and other equities.

191435 General Fund Proprietary Interest, Not Otherwise Classified

191499 Interest received from Credit Reform Financing Accounts

**1600 Dividends and Other Earnings**—Receipts from current or accumulated earnings of:

- (1) U.S. Government-owned, sponsored corporations, or enterprises;
- (2) Dividends or other income from nongovernmental enterprises;
- (3) Premiums on sale, and discounts on purchase of securities; and
- (4) Increments resulting from other transactions.

191614 Other Earnings from Business Operations and Intergovernmental Revolving Funds (name of revolving fund)

**1800 Rents**—Monies received for the use and possession of U.S. Government property, real or personal, based on a fixed charge.

**2000 Royalties**—Monies received for:

The use of U.S. Government property or rights based on an agreed rate per unit extracted, produced, or manufactured, or on a fixed share of the income or profit resulting from the use of the property.

**2200 Sale of Products**—Proceeds from the sale of any article or commodity produced by, or resulting from, the efforts of a U.S. Government activity, or the by-product of such activity.

**2400 Fees and Other Charges for Services and Special Benefits**—Monies received for services or special benefits, which are proprietary in nature and are optional on the part of the recipient.

192414 Charges for Services to Trust Funds

**2600 Sale of U.S. Government Property**—Proceeds from the sale of tangible property, real or personal, representing the liquidation of or realization upon, assets other than the sale of products.

192636.2 Proceeds of sale to Federal Agencies from Stock Pile Materials, Strategic, and Critical Materials

**2900 Repayments of Loans**—Proceeds realized from the repayments of loans made in the Diplomatic and Consular Service and by the United Nations.

**3000 Recoveries and Refunds**—The return of monies paid to, but not due, the recipient; compensation for loss of, or damage to, property; war reparations and other recoveries and refunds.

- 193102.1 Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds (Recoveries from Military COLA deductions, Pub. L. 97-253)
- 193200 Collections of Receivables from Cancelled Accounts
- 193220 General Fund Proprietary Receipt Account, Not Otherwise Classified (NOC)
- 193220.3 General Fund Proprietary Receipt Account, Union Fees, Consolidated American Payroll (CAP)

## **DISCONTINUED RECEIPT SYMBOLS AND TITLES**

a. The following receipt account symbols and titles were discontinued by the Department of Treasury and transferred to 193220:

191122, 191699, 191810, 191830, 191840, 192039, 192259, 192412, 192419, 192423, 192424, 192429, 192465, 192499, 192629, 192633, 192649, 192651, 192922, 192963, 193019, 193042, 193047, 193060, and 193099.

b. The following receipt account symbol and title was discontinued by Treasury and transferred to 191435:

191482.

## **4 FAH-1 H-223 WORKING FUNDS**

*(TL:FMH-1; 4-15-94)*

a. Under authority of section 601 of the Economy Act of June 30, 1932 (31 U.S.C. 686), funds may be advanced from the accounts of one U.S. Government department, or agency, to another to cover the estimated cost of services, supplies, or materials to be furnished. Symbols of working funds are assigned according to receiving agencies and fiscal years under the three classes of funds:

- (1) General;
- (2) Special; and
- (3) Trust.

b. A given agency may have need for several working funds. Advances from a certain appropriation within a fund group will be identified by a decimal suffix to the basic working fund symbol. The symbol of a working fund which, under General Regulations No. 84 is assigned by Treasury in each case, will consist of the department or agency prefix, the digit, digits, or "X", denoting the fiscal year status, and four digits indicating the account within the range for the classification involved.

## 4 FAH-1 H-224 ACCOUNT SYMBOLS (STATE)

(TL:FMH-19; 06-04-2001)

<b>SYMBOL</b>	<b>SHORT CODE</b>	<b>FINANCIAL COORDINATOR</b>	<b>TITLE AND PURPOSE</b>
19_0100		PM	Arms Control and Disarmament Activities, State
19_0107		FMP/BP	Salaries and Expenses, State (fiscal year)
19_0107.11		FMP	Salaries and Expenses, State- Garnishment Fees
19X0107		FMP/BP	Salaries and Expenses, State (fiscal year)
19X0107.H		FMP/BP	Salaries and Expenses, State- Emergency Supplemental
19_0113	_A	FMP/BP	Diplomatic and Consular Programs, State (fiscal year) (Effective 10/1/93)
19_0113.1	_A1	FMP/BP	Salaries and Expenses, State (fiscal year)—Diplomatic Security Program
19_0113.2	_A2	FMP/BP	Diplomatic and Consular Programs, State (fiscal year)— Diplomatic Security Program/FSN Replacement (Effective 10/1/93)
19_0113.8	_A8	E/CBA, S/S-EX FMP/BP	Diplomatic and Consular Programs, State (fiscal year)— Commercial Fees
195/60113		EUR	Diplomatic and Consular Programs, State-Cyprus Investigation

196/70113	PM/EX	Diplomatic and Consular Programs, State (multiple years through 9/30/97)
192/30113 2/3A	FMP/BP	Salaries and Expenses, State (multiple years through 9/30/93)
199/00113.8_A8	E/CBA, S/S-EX FMP/BP	Diplomatic and Consular Programs, State (multiple years) Commercial Fees
<b>190/10113.8</b>	<b>AF, EAP, EUR, NEA/SA, WHA, FMP/BP</b>	<b><i>Diplomatic and Consular Programs—Multiple Years Commercial Fees</i></b>
<b>191/20113.8</b>	<b>AF, EAP, EUR, NEA/SA, WHA, FMP/BP</b>	<b><i>Diplomatic and Consular Programs—Multiple Years Commercial Fees</i></b>
19_0113.11 _A11	L	Diplomatic and Consular Programs, State-Garnishment Fees
19_0113.P	FMP/BP	Diplomatic and Consular Programs, State, Public Diplomacy Funding
19X0113 XA	FMP/BP	Diplomatic and Consular Programs, State (Effective 10/1/93)
19X0113.A	FMP/BP	Diplomatic and Consular (AOS) Program-Consular Service Fees
19X0113.3 XA3	FMP/BP, IO, WHA,EB, NEA, EUR, IM	Diplomatic and Consular Programs, State, Capital Investments and Operation (Effective 10/1/93)
19X0113.4 XA4	FMP/BP	Diplomatic and Consular Programs, State—Diplomatic Telecommunications Service (DTS) (Effective 10/1/93)
19X0113.5 XA5	FMP/BP	Diplomatic and Consular Programs, State—Hurricane Andrew (Effective 10/1/93)

19X0113.6	XA6	FMP/BP	Diplomatic and Consular Programs, State—Machine Readable Visa (MRV) Processing Fee
19X0113.7	XA7	FMP, WHA, IM, MED, EB, SA, EAP, EUR CA, AF, NEA IO	Diplomatic and Consular Programs, State Expedited Fee
19X0113.9	XA9	FMP/BP	Diplomatic and Consular Programs, State-Fingerprinting Processing Fees
19X0113.C	<b>XAC</b>	FSI	Diplomatic and Consular Programs, Pilot Program for Foreign Affairs Training Center Reimbursement
19X0113.D	<b>XAD</b>	CA	Diplomatic and Consular Programs, State—Diversity Visa Fees
19X0113.H	<b>XAH</b>	FMP/BP	Diplomatic and Consular Programs, State-Emergency Supplemental
19X0113.J	<b>XAJ</b>	FMP/CFO, CA	Diplomatic and Consular Programs, Public Diplomacy Recycling ( <i>Discontinued 9/30/00</i> )
19X0113.K	<b>XAK</b>	EUR, DRL, S, DS	Diplomatic and Consular Programs, State-Kosovo Emergency Supplemental
19X0113.N	XAN	A	Diplomatic and Consular Programs, State-Proceeds of Sale from Non-Passenger Motorpool Vehicles
19X0113.P	<b>XAP</b>	FMP/BP	Diplomatic and Consular Programs, State, Public Diplomacy Funding
19X0113.R	<b>XAR</b>	FMP/BP	Diplomatic and Consular Programs, State, Foreign Affairs Reorganization

19X0113.T	<b>XAT</b>	CA	Diplomatic and Consular Programs, State, Waiver User Fees for Exchange Visitor Program Non-Immigrant Visas
19X0113.V	<b>XAU</b>	A	Diplomatic and Consular Programs, State-Proceeds of Sale from Passenger Motorpool Vehicles
19_0114	4AA	FMP/BP	Anti-Terrorism Assistance, State (fiscal year)
193/40115	3/4RC	FMP/BP	Reopening Consulates, State (multiple years through 9/30/84)
19_0118	_SR	INR	Soviet-East European Research and Training, State (fiscal year)
192/30118	2/3SR	INR	Soviet-East European Research and Training, State (multiple years through 9/30/93)
199/10120		IM, DTS-PO, VC	Capital Investment Fund, State (multi-year)
19X0120		FMP, IM, EAP, PM, PA, H, INR, IO, FSI, M/DGP, AF, WHA, NEA, SA, EUR, S	Capital Investment Fund, State
19X0120.R	X.R	FMP/BP	Capital Investment Fund, State, Foreign Affairs Reorganization
19_0201.T		IIP	Salaries and Expenses, USIA
196/70201		IIP	Salaries and Expenses, USIA
197/80201		IIP	Salaries and Expenses, USIA
198/90201.T		IIP	Salaries and Expenses, USIA
199/00201		IIP	Salaries and Expenses, USIA
19X0201		IIP	Salaries and Expenses, USIA
19_0202		ECA	East/West Center



19X0203	ECA	North/South Center
196/70209	ECA	Educational and Cultural Exchange
197/80209	ECA	Educational and Cultural Exchange
198/90209	ECA	Educational and Cultural Exchange
199/00209	ECA	Educational and Cultural Exchange
190/10209	ECA, EUR	Educational and Cultural Exchange
190/20209	ECA	Educational and Cultural Exchange
19X0209	ECA	Educational and Cultural Exchange
196/70210	IIP	National Endowment for Democracy
197/80210	IIP	National Endowment for Democracy
198/90210	IIP	National Endowment for Democracy
199/00210	IIP	National Endowment for Democracy
190/10210	IIP, NEA/SA, EUR	National Endowment for Democracy
<b>191/20210</b>	<b>IIP, NEA/SA, EUR</b>	<b>National Endowment For Democracy</b>
19X0210	IIP	National Endowment for Democracy
19X0211	ECA	Russian Far East Technical Assistance
1990220	ECA	Eisenhower Exchange Fellowship Program Trust Fund

1970300		OIG	Office of Inspector General, USIA
199/10400			Y2K Technology Fund
19_0520	_PM	DS	Protection of Foreign Missions and Officials (fiscal year)
197/80520	_PM	DS	Protection of Foreign Missions and Officials, State (multiple years through 9/30/98)
19X0520	XPM	DS	Protection of Foreign Missions and Officials
19X0522	XK	FMP	Emergencies in the Diplomatic and Consular Service, State (Effective Oct. 1, 1987)
19_0523	_AT	EAP	Payments to the American Institute in Taiwan
19X0524		FMP/BP	Buying Power Maintenance, State
19X0525	XAS	EAP	The Asia Foundation
19X0526	XCA	WHA	Assistance for Implementation of a Contadora Agreement, State
19X0527		FMP/BP	Fishermen's Protective Fund, State
19X0528		FMP/BP	Fishermen's Guaranty Fund, State
19_0529		OIG	Office of Inspector General, State (fiscal year)
19X0529		OIG	Expenses, Office of Inspector General, State
19X0529.H		OIG	Office of the Inspector General, State-Emergency Supplemental
19X0535	XJ	A/FBO	Security and Maintenance of U.S. Missions, State

19X0535.1	XJ1	A/FBO	Security and Maintenance of U.S. Missions, Administrative Expenses, State
19X0535.2	XJ2	A/FBO	Security and Maintenance of U.S. Missions, Capital Program, State
19X0535.3	XJ3	A/FBO	Security and Maintenance of U.S. Missions, Leaseholds and Functional Programs, State
19X0535.4	XJ4	A/FBO	Security and Maintenance of U.S. Missions, Real Property Acquisitions Program, State
19X0535.H		A/FBO	Security and Maintenance of U.S. Missions, State, Emergency Supplemental
19X0535.K	XJK	A/FBO	Security and Maintenance of U. S. Missions, Kosovo Emergency Supplemental
19X0535.R	X.R	A/FBO	Security and Maintenance of U.S. Missions, State, Foreign Affairs Reorganization
19X0535.T	X.T	A/FBO	Security and Maintenance of U.S. Missions, Diplomatic Security Construction Program
19X0538	XFB	A/FBO	Security and Maintenance of U.S. Missions, Special Foreign Currency Program, State
19_0540	_AX	FMP/BP	Payment to Foreign Service Retirement and Disability Fund (fiscal year)
19_0545	_G	FMP/BP	Representation Allowances, State (fiscal year)
19X0600		CA	Repatriation Loans Liquidating Account, State
19_0601		CA	Repatriation Loans Program Account, State (fiscal year)

19X1022		INL	International Narcotics Control and Law Enforcement-Emergency Supplemental, State
19_1069	_P	FMP/BP	Salaries and Expenses, International Boundary and Water Commission, United States and Mexico, State (fiscal year)
19X1078	XQ	FMP/BP	Construction, International Boundary and Water Commission, United States and Mexico, State
19_1082	_S	FMP/BP	U.S. Sections, International Commissions, State (fiscal year)
19X1082		IJC	International Joint Commission
197/81082	7/8S	FMP/BP	U.S. Sections, International Commissions, State (multiple years through 9/30/88) (Discontinued 9/30/93)
19__1087	_B	OES	International Fisheries Commissions, State (fiscal year)
193/41120		FMP/BP	New Diplomatic Posts, (multiple years through 9/30/94)
19_1124	_PK	IO	Contribution for International Peacekeeping Activities, State (fiscal year)
190/11124		IO	Contributions for International Peacekeeping Activities through 9/30/01
<b>191/21124</b>		<b>IO</b>	<b>Contributions for International Peacekeeping Activities through 09/30/2002</b>
19X1124	XPK	IO	Contributions for International Peacekeeping Activities, State

19_1125	N	IO	International Conferences and Contingencies, State
19_1125.1	_N1	IO	International Conferences and Contingencies, State Representation (fiscal year)
19_1125.2	_N2	IO	International Conferences and Contingencies, State, Conferences and Contributions (fiscal year)
19X1125.1	XN1	IO	International Conferences and Contingencies, State Representation
19X1125.2	XN2	IO	Same as above—Conferences and Contributions
19_1126	_AD	IO	Contributions to International Organizations, State (fiscal year)
19X1126	XAD	IO	Contributions to International Organizations
19X1130		IO	Arrearage Payments, State
19_1143	_DC	PRM	Migration and Refugee Assistance, State (fiscal year)
19_1143.1	_DC1	PRM	Same as above (FY)—Administration
19_1143.2	_DC2	PRM	Same as above (FY)—East Asia Assistance
19_1143.3	_DC3	PRM	Same as above (FY)—European Assistance
19_1143.4	_DC4	PRM	Same as above (FY)—Refugees to Israel
19_1143.5	_DC5	PRM	Same as above (FY)—African Program
19_1143.6	_DC6	PRM	Same as above (FY)—Near East and South Asia Assistance

19_1143.7	_DC7	PRM	Same as above (FY)— Western Hemisphere Assistance
19_1143.8	_DC8	PRM	Same as above (FY)— International Organizations
19_1143.9	_DC9	PRM	Same as above (FY)— Refugee Admissions
191/21143	1/2DC	PRM	Migration and Refugee Assistance, State (multiple years through 9/30/92)
191/21143.1	1/2DC1	PRM	Migration and Refugee Assistance, State, Administration (multiple years through 9/30/92)
191/21143.6	1/2DC6	PRM	Migration and Refugee Assistance, State, Near East and South Asia Assistance (multiple years through 9/30/92)
192/31143	2/3DC	PRM	Migration and Refugee Assistance, State (multiple years through 9/30/93)
193/41143	3/4DC	PRM	Migration and Refugee Assistance, State (multiple years through 9/30/94)
199/01143	9/0DC	PRM	Migration and Refugee Assistance, State (multiple years through 9/30/00)
199/01143.1	9/0DC1	PRM	Migration and Refugee Assistance, Administration (multiple years through 9/30/00)
199/01143.2	9/0DC2	PRM	Migration and Refugee Assistance, East Asia Assistance (multiple years through 9/30/00)

199/01143.3	9/0DC3	PRM	Migration and Refugee Assistance, European Assistance (multiple years through 9/30/00)
199/01143.4	9/0DC4	PRM	Migration and Refugee Assistance, Refugees to Israel (multiple years through 9/30/00)
199/01143.5	9/0DC5	PRM	Migration and Refugee Assistance, African Program (multiple years through 9/30/00)
199/01143.6	9/0DC6	PRM	Migration and Refugee Assistance, Near East and South Asia Assistance (multiple years through 9/30/00)
199/01143.7	9/0DC7	PRM	Migration and Refugee Assistance, Western Hemisphere Assistance (multiple years through 9/30/00)
199/01143.8	9/0DC8	PRM	Migration and Refugee Assistance, International Organizations (multiple years through 9/30/00)
199/01143.9	9/0DC9	PRM	Migration and Refugee Assistance, Refugee Admissions multiple years through 9/30/00)
19X1143	XDC	PRM	Migration and Refugee Assistance, State
19X1143.1	XDC1	PRM	Migration and Refugee Assistance Administration (State)
19X1143.2	XDC2	PRM	Migration and Refugee Assistance—Indochinese Assistance
19X1143.3	XDC3	PRM	Migration and Refugee Assistance European (State)

19X1143.4	XDC4	PRM	Migration and Refugee Assistance Refugees to Israel (State)
19X1143.5	XDC5	PRM	Migration and Refugee Assistance—African Assistance
19X1143.6	XDC6	PRM	Migration and Refugee Assistance Near East and South Asia (State)
19X1143.7	XDC7	PRM	Migration and Refugee Assistance Western Hemisphere (State)
19X1143.8	XDC8	PRM	Migration and Refugee Assistance International Organizations (State)
19X1143.9	XDC9	PRM	Migration and Refugee Assistance—Refugee Admissions
19X1151	XBT	OES	U. S. Bilateral Science and Technology Agreements
19X1153		INL	Narcotics Interdiction, Executive
19X1154		INL	International Narcotics and Law Enforcement
19X1807			Refund of Moneys Erroneously Received and Cleared
19_2026	_AK	FMP/BP	Payment to the Republic of Panama, State (fiscal year) (Discontinued FY 1979)



## **4 FAH-1 H-225 ACCOUNT SYMBOLS OF SERVICED INDEPENDENT OFFICES (DOMESTIC)**

*(TL:FMH-14; 04-30-1999)*

### **U. S. Arms Control and Disarmament Agency (ACDA) (Discontinued 4/99)**

### **U.S. Section, United States—Mexico Commission for Border Development and Friendship (US-CODAF)**

#### **SYMBOL GENERAL FUND**

1183947 Consolidated Working Fund, Executive, U.S. Section United States-Mexico Commission for Border Development and Friendship, 1968

#### **SYMBOL DEPOSIT FUNDS**

11X6050.47 Employee's Payroll Allotment Account, U.S. Savings Bonds, U.S. Section, and United States-Mexico Commission for Border Development and Friendship

11X6070.47 Withheld State and Territorial Income Taxes, and U.S. Section, United States-Mexico Commission for Border Development and Friendship, 1968

## **4 FAH-1 H-226 THROUGH H-229 UNASSIGNED**